

ID: CCA_2011013112010641

Number: **201109027**

Office:

Release Date: 3/4/2011

UILC: 1402.00-00

From:

Sent: Monday, January 31, 2011 12:01:08 PM

To:

Cc:

Subject: RE: NRA SE tax

I agree with you. The provision for SECA under a totalization agreement is under section 1402(b).